



State of Washington
Department of Revenue

Excise Tax Advisory

Excise Tax Advisories (ETA) are interpretive statements issued by the Department of Revenue under authority of RCW 34.05.230. ETAs explain the Department's policy regarding how tax law applies to a specific issue or specific set of facts. They are advisory for taxpayers; however, the Department is bound by these advisories until superseded by Court action, Legislative action, rule adoption, or an amendment to or cancellation of the ETA.

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EXCISE TAX BULLETINS CANCELLED 6/30/98

This is a supplement to the second revision of Excise Tax Advisory (ETA) 549 and identifies a number of Excise Tax Bulletins canceled on June 30, 1998. The second revision of ETA 549, revised on September 30, 1994, and the first and second supplements to ETA 549, should not be discarded. This is a supplement only and does not replace either of these two documents. This supplement should be filed with ETA 549. ETA 547 and ETA 549, and the supplements to ETA 549, provide a history of all of the bulletins which have been canceled.

ETB Number	Title	Reason For Cancellation
ETB 31.12.178 (Issued 7/1/66)	Use tax on advertising brochures asserted at destination	This ETB provides no information regarding the general application of use tax that is not included in the current rule and statute.
ETB 43.12.178 (Issued 7/8/66)	A hop picking machine as real property	The information contained in this ETB is of limited value because of its narrow scope.
ETB 79.12.178 (Issued 7/22/66)	Use tax imposed on the manufacture of dies	The information provided by this ETB is outdated and incorrect.
ETB 89.12.178 (Issued 7/22/66)	Successive users of automobiles	This ETB is of limited value because of its very narrow scope. Similar issues are discussed in ETB 418.12.102.178 and ETB 482.12.178.

ETBS have been made Excise Tax Advisories, and have retained their old number. Advisories with a 2 (plus three digits) are new advisories, ETBs that have been revised and readopted after review under the Department's regulatory improvement program, or advisories that have been revised and/or readopted.

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ETB 150.16.211 (Issued 8/12/66)	Lease contracts of drivers and equipment—retail sale or service?	The information in the ETB is currently provided in the rule.
ETB 180.12.178 (Issued 8/26/66)	Out-of-state division of in-state corporation for use tax collection	The use tax collection requirements of persons making sales into Washington from outside Washington are discussed in WAC 458-20-193 and 458-20-221.
ETB 189.12.178 (Issued 8/26/66)	Use tax on articles distributed or destroyed	The information is outdated and of limited value.
ETB 227.12.178 (Issued 9/9/66)	“Skid tanks” used for shipping gas out of state which are returned to the seller for re-use	The taxability of containers (sales and use taxes) is sufficiently discussed in WAC 458-20-115 (Sales of packing materials and containers).
ETB 228.12.178 (Issued 9/9/66)	Purchase of radio program materials such as tapes, transcriptions, and scripts	WAC 458-20-241 (Radio and television broadcasting) sufficiently discusses the application of the retail sales and use taxes on supplies used by broadcasters.
ETB 285.04.208 (Issued 9/30/66)	Accommodation sales and wholesales incidental to principal business activity	The statute was amended to omit the language that this ETB addresses. RCW 82.04.425 no longer includes a provision that wholesale sales be incidental to total sales.
ETB 313.04.208.210 (Issued 1/20/67)	Sale of raw peas between frozen food processors not considered an accommodation sale	This document is of limited value. It does not clarify the application of RCW 82.04.425 or WAC 458-20-208 (Accommodation sales).
ETB 396.08.141 (Issued 7/3/70)	Purchases of occupant lists on “dick” strip rolls	The information provided in this document is currently contained in WAC 458-20-141 (Duplicating industry and mailing bureaus).
ETB 475.12.178 (Issued 7/31/74)	Use tax as applied to construction “pins and loads”	The ETB addresses a very narrow issue. WAC 458-20-170 (Constructing and repairing of new or existing buildings etc.) explains that the retail sales tax does not apply to purchases which become part of the structure being built.
ETB 478.12.178 (Issued 7/31/74)	No apportionment of use tax	The tax reporting instructions are generally correct, but are incorrect for specific situations.
ETB 480.12.178 (Issued 7/31/74)	Use tax as applied to communications equipment located in Washington and used for interstate communications	WAC 458-20-178 (Use tax) sufficiently addresses the taxability of articles installed or stored within Washington.

ETB 528.08.244 (Revised 1/6/84)	Delivered food products--Food vending vans--Combination businesses--Sales at malls	WAC 458-20-244 (Food products) currently addresses the subject matter discussed in this ETB. The ETB is also incorrect in some respects because it does not recognize the 1988 legislation that revised the food products tax exemption.
ETB 565.04.136/209 (Issued 4/30/94)	Cubing of hay	The information provided by this ETB is incorrect. The cubing of hay is no longer a manufacturing activity. Chapter 384, Laws of 1997, amended the definition of "to manufacture" to specifically exclude this activity.
ETB 566.16.179 (Revised 6/19/97)	Low-density light and power utility deduction	The information provided in this document is required to be updated on an annual basis. Effective July 1, 1998, the information will be provided by Excise Tax Advisory (ETA) 2002.16.179.